In the Claims

Amend the claims as follows:

1

- 1. Cancelled
- 2. Cancelled
- 3. Candelled
- 4. Cancelled
- 5. Cancelled
- 6. (Currently Amended) The roller assembly of Claim [[4]] 27, wherein the cellular structure comprises polyurethane.
- 7. (Cancelled)
- 8. (Currently Amended) The roller assembly of Claim [[1]] 27, wherein the non-compliant layer has a durometer less than 60 Shore A.
- 9. (Currently Amended) The roller assembly of Claim [[1]] 27, wherein the non-compliant layer has a durometer greater than 35 Shore A.
- 10. (Currently Amended) The roller assembly of Claim [[1]] 27, wherein the non-compliant layer has a durometer greater than 35 Shore A and less than 60 Shore A.
- 11. (Currently Amended) the roller assembly of Claim [[1]] 27, wherein the non-compliant layer includes a metal tube.
- 12. (Previously Amended) The roller assembly of Claim 11, comprising a layer of coefficient of friction enhancing material on the metal tube.

13. (Currently Amended) The roller assembly of Claim [[1]], wherein the non-compliant layer comprises a plastic tube.

14. (Previously Amended) The roller assembly of Claim 13, comprising a layer of coefficient of friction enhancing material on the plastic tube.

15. - 25. (Cancelled)

26 (Cancelled)

27 (New) A roller for a roller assembly as used in transporting a sheet material, the roller comprising:

a) a shaft;

b) a first tire mounted to the shaft, the first tire including

i) a compliant core fixed to the shaft for rotation with the shaft, the compliant core composed of an open cell foam and

ii) a non compliant outer layer fixed to the core for rotation with the core,

c) the circumference and diameter of the non compliant outer layer remaining substantially constant as the outer layer rotates against an opposed surface to create the nip; and

d) the compliant con: allowing radial displacement of the outer layer relative to

the shaft as the outer layer retates against an opposed surface.

